

GENESYS
CONVALESCENT CENTER
GRAND BLANC

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September 19, 2006

Good Morning Committee Members,

My name is Rob Stevens, Administrator of Genesys Convalescent Center. Our facility is a member of the Michigan Association of Homes and Services to the Aging. Like many other MAHSA members, we are a not-for-profit 501(C)(3) corporation that offers comprehensive skilled nursing services to Michigan's seniors.

As your House Tax Policy Committee considers House Bill 6209, I am asking that you support it for the following reasons:

- In Michigan there is growing trend by local municipalities to impose property taxation on not-for-profit providers of assisted living and health care facilities. Several MAHSA members who were previously not taxed were placed on the property tax rolls this year while others were exempted.
- Appropriately, 501(C)(3) MAHSA members have always been tax exempt, including exemption from property taxes.
- In the Michigan Public Health Code, a licensed health facility is determined to be tax exempt.
- The taxes assessed against these not-for-profit facilities are directly passed on to the seniors who are often living on a fixed budget.
- The recent Michigan Supreme Court decision in *Wexford Medical Group v. City of Cadillac*, SC Docket No. 127152 ruled in favor of the Wexford Medical Group ruling they were indeed tax exempt. However, without House Bill 6209, court decisions like this will continue to be subject to interpretation and challenges.

Please support this important legislation. Thank you.

Sincerely,



Rob Stevens
Administrator
Genesys Convalescent Center